

BAKU STATEMENT

The delegates of the IV EUROSAI/ARABOSAI Conference in Baku met to discuss the “Modern Challenges for SAIs’ Capacity Building” on 16-18 April 2013. They:

Acknowledge that:

- The Resolution of the United Nations General Assembly A/66/209, dated 22 December 2011, on “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions”, is a powerful tool to be used in the joint efforts of SAIs to promote good public governance, as well as in strengthening SAIs’ independence;
- The support and fruitful cooperation of all INTOSAI members and, in particular, the efforts made by EUROSAI and ARABOSAI, in creating a common understanding of the current challenges, will for sure contribute to developing a common approach to the achievement of an independent and effective external public auditing function;
- The constant challenges caused by the rapidly changing environment require adequate capacity building within SAIs. Effective communication among SAIs’ regional communities, the sharing of experiences in determining responsibilities of supreme public authorities and the exchange of best practices improve capacity building of SAIs;
- The crucial role of SAIs in setting up fundamental conditions for a steady economic development is internationally recognized. The complexity of the audits regarding specific programs in the development field and, in particular, in public investment through public-private partnership (PPP) is one of the most prominent challenges facing SAIs;
- The clear determination of the framework of external public financial control provides a sound basis for good governance in developing public financial management.

Encourage EUROSAI and ARABOSAI, and their Member SAIs to:

- create favorable conditions in order to benefit from the capacity of INTOSAI and its Regional Working Groups in strengthening status and mandates of SAIs;
- support regional initiatives in raising awareness of supreme public authorities regarding the commitments deriving from the Resolution of the United Nations A/66/209;
- enhance the implementation of the ISSAI framework while conducting audits on national development programs;
- reiterate their full support for the INTOSAI-Donor Cooperation as an effective tool to enhance partnership between the two groups and ensure the successful implementation of the ISSAI framework;
- broadly explore the possibility of applying modern forms for the exchange of experiences, in order to further improve member SAIs' capacity building;
- work towards dissemination of good practices for determining the framework and objectives of internal and external financial control systems;

Request:

- The Presidents and the General Secretaries of EUROSAI and ARABOSAI to forward this Statement to the Chairman and the Secretary General of INTOSAI and to the Presidents and the General Secretaries of the other INTOSAI Regional Working Groups.